



महाराष्ट्र शासन राजपत्र

असाधारण भाग एक-अ-मध्य उप-विभाग

वर्ष ६, अंक १६]

गुरुवार, ऑगस्ट १४, २०१४/श्रावण २३, शके १९३६

[पृष्ठे ७, किंमत : रुपये २६.००

असाधारण क्रमांक ७४

प्राधिकृत प्रकाशन

महाराष्ट्र जिल्हा परिषदा व पंचायत समित्या, ग्रामपंचायती, नगरपरिषदा, प्राथमिक शिक्षण आणि स्थानिक निधी लेखापरीक्षा अधिनियम यांखालील (भाग चार-ब मध्ये प्रसिद्ध करण्यात आलेले आदेश व अधिसूचना यांव्यतिरिक्त) आदेश व अधिसूचना.

URBAN DEVELOPMENT DEPARTMENT

Barrack No. 6, Free Press Journal Road, Nariman Point,
Mumbai 400 021, dated the 14th August 2014

NOTIFICATION

MAHARASHTRA MUNICIPAL CORPORATIONS ACT.

No. LBT. 2014/CR-121/UD-32.—Whereas, by the Government Notification, Urban Development Department No. LBT. 2011/CR-07/UD-34(3), dated 18th February, 2012, and the Government Notification, Urban Development Department No. LBT. 2013/CR-134/UD-32, dated 10th September 2013 and LBT No. 2014/CR-221/UD-32, dated 24th February 2014 issued in exercise of the powers conferred by the section 99B read with sections 152P and 152Q of the Maharashtra Municipal Corporations Act (LIX of 1949), the Government of Maharashtra has notified the rates at which the Local Body Tax shall be levied by the Municipal Corporation of the City of Aurangabad on entry of various categories of goods into the limits of the City for consumption, use or sale therein as are specified in Schedule-A appended thereto; and the Government of Maharashtra has also specified therein that no Local Body shall be levied by the said Corporation on the entry of various categories of goods into the limits of the City for consumption, use or sale therein, as are specified in Schedule-B as per notification issued dated 10th September 2013.

And whereas, the Government of Maharashtra considers it expedient to revise the rates of Local Body Tax on entry of various categories of goods into the limits of the City for consumption, use or sale therein, determined under section 99B read with sections 152P and 152Q *vide* said notifications, with effect from the 16th August, 2014 in order to improve the acceptability of the Local Body Tax and to ensure better tax compliance.

Now, therefore, in exercise of the powers conferred by section 99D read with sections 152P and 152Q of the Maharashtra Municipal Corporations Act (LIX of 1949), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby directs that,—

The rates and the extent to which the Local Body Tax shall be levied by the Municipal Corporation of the City of Aurangabad on entry of various categories of goods into the limits

(१)

of the City for consumption, use or sale therein, with effect from the 16th August, 2014 shall be such as are specified in Schedule-A appended hereto; and

No Local Body Tax shall be levied by the Municipal Corporation of the City of Aurangabad on the entry of various categories of goods into the limits of the City for consumption, use or sale therein, as are specified in Schedule-B as per notification issued dated 10th September 2013.

MUNICIPAL CORPORATION, AURANGABAD

SCHEDULE—A

GROUP-I

Serial No. (1)	Name of the Goods (2)	Rate of Local Body Tax (3)
1	Articles made of precious metals of fineness not less than fifty percent, whether or not containing precious stones, semi precious stones, diamonds or pearls whether real or cultured and to which entry 105 in Schedule 'A', Group II does not apply.	0.50%
2	Precious metals that is to say Gold, Silver, Platinum, Osmium, Palladium, Rhodium, Ruthenium and alloys of any of them. <i>Explanation:—</i> For the purposes of this entry an alloy of precious metal means precious metal of fineness of not less than fifty percent.	0.10 % (Except Silver) 0.50% Silver.
3	Precious Stones including diamonds, semi precious stones and pearls whether real or cultured.	0.10%
4	Hairpins, Imitation Jewellery, beads of glass, plastics or of any metal other than precious metals and parts and components thereof.	3.50%
8	Charcoal and Badami Charcoal used for industrial purposes.	3.50%
10	Sugar, fabrics and tobacco as described from time to time in column 3 of first schedule to the additional duties of excise (Goods of Special Importance) Act, 1957. <i>Explanation :—</i> For removal of doubts it is hereby declared that tobacco shall not include panmasala, that is to say , any preparation containing betel nuts and tobacco and one or more of the following ingredients namely :— (i) lime and (ii) Kattha (Catechu) whether or not containing any other ingredients such as cardomon, copra and methol.	0.50% 2.00% 2.50%
14	Capacitors of all types	3.00%

GROUP-II

2	All equipments for electronic communication by wireless or by wire including Private Branch Exchange (P.B.X.) and electronic Private Automatic Branch Exchang (E.P.A.B.X.)	4.00%
4	(a) Cotton yarn but not including in cotton yarn waste;	2.00%
	(b) Save as provided in clause (a) above, any yarn whether covered with any material or not; sewing thread, waste of any of them excluding cotton and silk yarn in hanks as covered under entry 17 of Schedule - B.	2.00%
5	Aluminum conductor steel reinforced.	3.00%

SCHEDULE—A—Contd.

(1)	(2)	(3)
6	Aluminum, its alloys and products notified <i>vide</i> Government Notification, Finance Department No.VAT. 1505/CR-113/Taxation-1 dated 1st June 2005.	3.00%
11	Bearings.	3.00%
18	Castings of non-ferrous metals.	3.00%
19	Centrifugal, monobloc and submersible pumps and pump sets and parts thereof.	3.00%
29	Fluorescent tubes of all varieties and their fittings, including shades, chokes, starters and other components, parts and accessories thereof.	3.00%
30	Edible oil, edible oil in unrefined forms and oil cakes.	1.00%
31	Electrodes.	3.00%
33	(a) Ferrous and non-ferrous domestic utensils, whether coated with any material or not other than those made from precious metals.	3.00%
	(b) Domestic pressure cookers and pans;	3.00%
	(c) Buckets made of iron, steel, aluminium, plastic or any other Material.	3.00%
37	(a) Pulse flour including besan mixed with flour of other pulses,	0.50%
	(b) Pulse flour including besan mixed with flour of cereals including maize.	0.50%
	(c) Pulse flour including besan mixed with flour of other pulses & cereals.	0.50%
40	Suitcases, attach cases, brief cases, dispatch cases, vanity cases, executed cases.	3.00%
42	Hand pumps, Parts and fittings.	3.00%
43	Trunks & school boxes made of Steel or Aluminium.	2.50%
44	Herbs, gambiar, bark, dry plant, dry root commonly known as jari booti and dry flower.	2.00%
46	Hose pipes and fittings thereof. (PVC)	3.00%
48	All kinds of industrial, commercial & domestic receptacles to keep food or beverages hot or cold including vaccume flask. thermases thermic jugs, ice-buckets or boxes. urns. caseroles and components, parts and accessories thereof.	3.00%
49	Rice Bran.	1.00%
51	Ink pads of any forms.	3.00%
53	Industrial cables (High voltage cables, plastic coated cables, jelly filled cables, optical fibre cables.)	3.50%

SCHEDULE A—Contd.

(1)	(2)	(3)
54	Industrial inputs and packing materials notified <i>vide</i> Government Notification, Finance Department No.VAT. 1505/CR-234/Taxation-1, dated 1st September 2005 read with Government Notifications, Finance Department No. VAT. 1505/CR-348/Taxation-1, dated 25th August 2006, No.VAT-1505/CR-83/Taxation-1, dated 30th September 2006 and No. VAT. 1505/CR-60/Taxation-1, dated 19th September 2007	3.00%
55	Iron and steel, that is to say,—	3.00%
	(i) pig iron, spong iron and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap,	3.00%
	(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes),	3.00%
	(iii) skelp bars, tin bars, sheet bars, hoe bars and sleeper bars,	3.00%
	(iv) steel bars (rounds, rods, square flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths),	3.00%
	(v) steel structurals,(angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections),	3.00%
	(vi) sheets, hoops, strips, and skelp, both black and galvanised, hot and cold rolled .plain and corrugated, in all qualities in straight lengths and in coil form as rolled and in revetted conditions,	3.00%
	(vii) plates both plain and chequered in all qualities,	3.00%
	(viii) discs, rings, forgings and steel castings,	3.00%
	(ix) tool, alloy and special steels of any of the above categories,	3.00%
	(x) steel melting scrap in all forms including steel skull, turning and boring,	3.00%
	(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings,	3.00%
	(xii) tin plate, both hot dipped and electrolytic and tin free plates,	3.00%
	(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails heavy and light crane rails,	3.00%
	(xiv) wheels, tyres, axles and wheel sets,	3.00%
	(xv) wire rods and wires-rolled, drawn, galvanized, aluminized, tinned or coated such as by copper,	3.00%
	(xvi) defectives, rejects, cuttings or end pieces of any of the above categories.	3.00%
56	IT Products notified <i>vide</i> Government Notification, Finance Department No. VAT. 1505/CR-237/Taxation-1, dated 17th October 2005.	5.00%
60	Dry cells & dry batteries of all varieties.	3.00%
64	Mixed PVC stabilizer.	3.00%

SCHEDULE A—Contd.

(1)	(2)	(3)
67	Non-ferrous metals and alloys in primary forms and scrap notified <i>vide</i> Government Notification, Finance Department No. VAT. 1505/CR-117/Taxation-1, dated 1st June 2005.	3.00%
68	Oil seeds, that is to say,—	
	(i) Groundnut or Peanut (<i>Arachis hypogaea</i>);	1.00%
	(iv) Soyabean (<i>Glycine soja</i>);	1.00%
	(v) Rapeseed and Mustard,—	1.00%
	(1) Torta (<i>Brassica Campestris var toria</i>);	1.00%
	(2) Rai (<i>Brassica Juncea</i>);	1.00%
	(3) Jamba-Taramira (<i>Eruca sativa</i>);	1.00%
	(4) Sarson-yellow and brown (<i>Brassica campestris var sarson</i>);	1.00%
	(5) Banarasi Rai or True Mustard (<i>Brassica nigra</i>).	1.00%
	(vi) Linseed (<i>Linum usitissimum</i>);	1.00%
	(vii) Castor (<i>Ricinus communis</i>).	1.00%
72	Pipes of all varieties including G.I. Pipes, C.I. pipes, ductile pipes and <u>PVC</u> pipes and their fittings.	3.00%
74	(a) Plastic footwear (moulded), hawaii chappals and straps thereof.	2.50%
	(b) Plastic mats (Chatai).	3.00%
75	Plastic granules, master batches, plastic powder and scrap.	3.00%
78	Torches of all varieties & components, parts & accessories thereof.	3.00%
82A	Ribbon, Bow & Kajal.	2.50%
83	Roasted or fried pulses including gram.	1.00%
84	Rubber that is to say (a) raw rubber (b) latex (c) dry ribbed sheet of all grades.	3.00%
85A	Safety Helmets.	3.00%
86	Electrical bulbs & tubes of all varieties.	3.00%
87	Sewing machines and parts, components and accessories thereof & all kinds of sewing needles and knitting needles.	3.00%
90	Solvent oils other than organic solvent oil.	3.00%
92	Sports goods excluding apparels and footwear.	3.00%
95	Poultry machinery and <u>equipment</u> .	3.00%
97	Transformers and components and parts thereof.	3.00%
98	Transmission towers.	5.00%

SCHEDULE A—Contd.

Serial No. (1)	Name of the Goods (2)	
104	(a) Writing instruments, ball point pens, felt tipped and other porustipped pens and markers; fountain pens, stylograph pens and other pens, duplicating stylos, propelling or sliding pencils, pen holders, pencil holders and similar holders, parts (including caps and clips) of the foregoing articles.	3.00%
	(b) Mathematical instrument boxes including instruments thereof, students colour boxes, crayons and pencil sharpeners.	3.00%
	(c) Writing boards or writing pads, drawing boards, black boards, green boards, white boards, examination pads, foot rulers, erasers, glitter pens, sketch pens, staplers, pencil leads, oil pastels, drawing charcoals and envelopes.	3.00%
107	(1) Animal hair other than raw wool.	3.00%
	(2) Coal tar.	3.00%
	(3) Combs.	3.00%
	(4) Cups and glasses of paper or plastic.	3.00%
	(7) Porcelain insulators.	3.00%
	(8) Screws, nuts, bolts, fasteners, coach screws, screw hooks, revets, cotters, cotter pins, washers including spring washers.	3.00%
	(12) Toys and games excluding electronic toys and electronic games.	2.00%
108	(2) Timber.	3.00%
	(3) Wood free plain and pre-laminated particle board covered under Tariff item 4410.90.10 and 4410.90.90 of the Central Excise Tarrif Act, 1985 with BIS specification IS-3087 or IS-12823, having logo 'ECOMARK' obtained from BIS.	4.00%
109	Cinematographic equipments including cameras, projectors, sound recording and reproducing equipments, lenses, films & film strips, cinema carbond required for use therewith and components, parts and accessories of any of them and cinema slides & raw films.	5.00%
111	Compact Fluorescent Lamps.	3.00%
112	LPG Stoves for domestic use, parts, components and accessories thereof.	2.50%
113	Cotton ginning and pressing machinery covered by sub-heading 84451910 of Central Excise Tariff Act, 1985.	3.00%
114	Composting Machinery.	3.00%
117	All types of Electric goods and Parts.	3.00%
118	All kinds of Imported Soap.	3.00%
119	Imported stones platewear, Kitchenwear, cutlery, clocks and watches.	3.00%
120	Furniture of all kinds and Cabinetware.	4.00%

SCHEDULE A—Concl'd.

Serial No. (1)	Name of the Goods (2)	
121	Imported Furniture and Cabinetware.	4.00%
122	Imported Aromatic Chemicals and related material, Perfumed oils, Perfumed oils, Perfumery scents, Uttars, and Cosmetics.	3.00%
123	All kinds of Imported Tiles.	3.00%
126	Machines, Machinery of all sorts, their parts.	3.00%

GROUP—III

1	Foreign liquor as defined from time to time in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953 excluding wine.	10.00%
2	Country liquor, as defined in Maharashtra Country Liquor Rules, 1973.	10.00%
3	Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of Maharashtra Foreign Liquor (Import and Export), Rules 1963 excluding wine.	10.00%
3A	Wines, as defined, from time to time, in rule 3(6)(1) of the Bombay Foreign Liquor Rules, 1953 and in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.	10.00%
4	Molasses, rectified spirit, absolute alcohol and extra neutral alcohol.	Molasses- 1.00% Others 7.00%
11	Tobacco, manufactured tobacco and products thereof including <u>cigar and cigarettes</u> but excluding those to which entry 10 of Group-I of this Schedule A applies.	5.00%
12	Aerated and Carbonated non-alcoholic beverage whether or not containing sugar or other sweetening matter or flavour or any additives.	3.00%

GROUP-IV

1	All goods not covered in this Schedule and Schedule-B.	5.00%
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By order and in the name of the Governor of Maharashtra,

G. A. LOKHANDE,
Deputy Secretary to Government.